



STATE BOARD OF EQUALIZATION

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Executive Secretary

July 20, 1979

No. 79/121

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 17

In compliance with your Legislative Committee's proposal that you be informed of the various property tax bills and amendments being proposed in the State Legislature, we submit to you those measures introduced or amended recently that have reached our office.

We are including only those bills or constitutional amendments that we feel are of importance to you as an assessor. Bills concerning the functions of the tax collector, auditor, and other county or special district officials will usually be excluded.

The format used to summarize the legislative bills will include a brief analysis of the bill, action taken, date, and sections affected. Bills will be arranged by "general topic." An \* following the bill number indicates an amended version of a previously reviewed bill.

The following bills have been chaptered since the last Summary of Proposed Legislation letter:

- AB 245 — Bates — Chapter 179, Statutes of 1979  
(Conservation Easements)
- AB 1488 — Brown — Chapter 242, Statutes of 1979  
(See letters to assessors 79/118 and 79/119)
- SB 128 — Beverly — Chapter 167, Statutes of 1979  
(See letter to assessors 79/120)

Copies of bills and amendments introduced may be obtained by placing orders with the Legislative Bill Room (State Capitol, Room 1149, Sacramento, 95814).

Sincerely,

Verne Walton, Chief  
Assessment Standards Division

VW:sk  
Enclosures

SB 98\*

Author: M. Garcia  
Action: Amended in Senate  
Date: June 18, 1979  
Affected Reference: SB 17 Clean-Up

Would exempt assesseees for interest and penalties on delinquent property taxes for 1978-79 if the total of such taxes is paid within 30 days after notification from the assessor of any reduction in such taxes resulting from the enactment of SB 17.

AB 441\*

Author: Knox  
Action: Amended in Senate  
Date: July 2, 1979  
Affected Reference: Adds Section 5098 to the Revenue and Taxation Code -  
Urgency Statute

This bill would permit the county auditor of a county which has been determined by a court to have levied too high of a tax rate for purposes of the unsecured roll to refund or credit to the assessee, for the 1978-79 fiscal year only, property taxes paid on unsecured property which exceed the amount based on a rate determined for such roll by a final decision of a court having jurisdiction and would specify that the refund or credit shall include interest, at the rate of 6 percent per annum.

SB 287

Author: Sieroty  
Action: Amended in Assembly  
Date: July 11, 1979  
Affected Reference: Amends Sections 205.1, 6365, 8732, 8782, and 8995 of  
the Revenue and Taxation Code - Urgency Statute

This bill would clarify the meaning of Section 9.5 of Chapter 1207 of the Statutes of 1978 by specifying that the property limitations on veterans' exemptions which are based on the value of assessable property shall also be increased accordingly when the assessment ratio is increased from 25 percent to 100 percent.